

# Test Scenario 1

65071

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## Utah Partnership/Limited Liability Partnership/ Limited Liability Company Return of Income

2007

TC-65

Rev. 12/07

For the year ending Dec. 31, 2007, or fiscal taxable year beginning  
01-01-2007 and ending 12-31-2007

9999

- ☐ FOR AMENDED RETURN - ENTER CODE (1 - 4) from page 2
- ☐ Enter "X" if you filed federal form 8886

Check box(es) if this is a new address:	Name <b>Sam Starling LLP</b>		Employer Identification Number <b>69-0000001</b>	
	Address <b>631 N. McKinley Dr.</b>		Telephone number <b>555-555-5555</b>	
	Physical address <input type="checkbox"/>	Mailing address <input type="checkbox"/>	City <b>Reno</b>	State <b>NV</b>
Foreign country, if not U.S.				

Indicate whether the entity named above is a: ☐ General or Limited Partnership ☒ Limited Liability Partnership ☐ Limited Liability Company

NOTE: Do not file this return for a partnership if all partners are Utah resident individuals (see inst. page 1)

1. Number of partners/members who are not Utah residents ..... 1
2. Date registered in Utah (MM/DD/YY) ..... 01/01/1999
3. If dissolved, date of dissolution (MM/DD/YY) ..... 3
4. Did the entity have income derived from Utah sources or maintain a bona fide office, store, factory or place of business in Utah? ..... X Yes No
5. Amount of Utah income (attach Schedules A and B, if applicable) ..... 60,725,437
6. Percentage of Utah income attributable to nonresidents ..... 50
7. Is this a composite return on behalf of nonresident partners/members?..... X Yes No  
If you answered yes on line 7, you must complete lines 8 through 17
8. Utah income attributable to nonresident partners/members included in composite filing (attach form TC-65 Schedule N) ..... 30,362,719
9. Deduction amount — 15 percent (multiply line 8 by .15) ..... 4,554,408
10. Utah taxable income attributable to nonresident partners/members included in composite filing (line 8 minus line 9) ..... 25,808,311
11. Tax rate ..... .0698
12. Tax (line 10 multiplied by line 11) ..... 1,801,420
13. Amended returns only — refund received on original return ..... 13
14. Total (add lines 12 and 13) ..... 1,801,420
15. Taxes prepaid (including extension prepayments and voluntary prepayments) If this is an amended return, include payments made on original return. .... 15
16. Tax Due (If the amount on line 14 is greater than the amount on line 15, subtract line 15 from line 14.) ..... 1,801,420
17. Refund (If the amount on line 15 is greater than the amount on line 14, subtract line 14 from line 15.) ..... 17

Official Use Only

Under penalties of perjury, I declare to the best of my knowledge, this return and accompanying schedules are true, correct and complete.

Signature of general partner/member

**John Doe**

Date

**12-31-2007**



Enter "X" if the Tax Commission may discuss this return with the preparer shown below (see page 4)

Paid Preparer's Section	Paid preparer's signature <b>Steve Smith</b>	Date <b>12-31-2007</b>	Preparer's SSN / PTIN <b>999-06-0007</b>	
	Firm's name (or yours, if self employed) <b>Electronic Tax Filers, Inc</b>	Telephone number <b>416-555-1212</b>	Employer identification number <b>11-0000011</b>	
	Paid preparer's complete address <b>100 Efile Drive</b>	City <b>Anytown</b>	State <b>NV</b>	ZIP Code <b>89510</b>

File return with the Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0270, telephone (801) 297-2200 or 1-800-662-4335, www.tax.utah.gov



# TC-65 Schedule A - Utah Income for Nonresident Partners

TC-65A  
Rev. 12/07

Partnership name <b>Sam Starling LLP</b>		Taxable year ending <b>12/31/2007</b>		Employer Identification Number <b>69-0000001</b>	
1. Ordinary business income (loss) from line 1 of federal form 1065, Schedule K .....	1	<b>80,861,403</b>	00		
2. Net rental real estate income (loss) from line 2 of federal form 1065, Schedule K .....	2	<b>203,125</b>	00		
3. Other net rental income (loss) from line 3c of federal form 1065, Schedule K .....	3		00		
4. Guaranteed payments from line 4 of federal form 1065, Schedule K .....	4	<b>22,675,031</b>	00		
5. Interest income from line 5 of federal form 1065, Schedule K .....	5	<b>92,650</b>	00		
6. Ordinary dividends from line 6a of federal form 1065, Schedule K .....	6		00		
7. Royalties from line 7 of federal form 1065, Schedule K .....	7		00		
8. Net short-term capital gain (loss) from line 8 of federal form 1065, Schedule K .....	8		00		
9. Net long-term capital gain (loss) from line 9a of federal form 1065, Schedule K .....	9		00		
10. Net section 1231 gain (loss) from line 10 of federal form 1065, Schedule K .....	10		00		
11. Other income (loss) from line 11 of federal form 1065, Schedule K .....	11		00		
12. TOTAL income (add lines 1 through 11) .....		<b>121,031,832,209</b>	00		
13. Section 179 deduction from line 12 of federal form 1065, Schedule K .....	13		00		
14. Investment interest expense from line 13b of federal form 1065, Schedule K .....	14		00		
15. Section 59(e)(2) expenditures from line 13c(2) of federal form 1065, Schedule K .....	15		00		
16. Other deductions from line 13d of federal form 1065, Schedule K .....	16		00		
17. Foreign taxes from line 16f of federal form 1065, Schedule K .....	17		00		
18. TOTAL deductions (add lines 13 through 17) .....	18	<b>0</b>	00		
19. NET partnership income (subtract line 18 from line 12) .....	19	<b>103,832,209</b>	00		
20. Interest from U. S. Government obligations included on line 5 above .....	20		00		
21. Utah nonbusiness income net of expenses (see instructions) .....	21		00		
22. Non-Utah nonbusiness income net of expenses (see instructions) .....	22		00		
23. Add lines 20 through 22 .....	23	<b>0</b>	00		
24. NET income subject to apportionment (subtract line 23 from line 19) .....	24	<b>103,832,209</b>	00		
25. Apportionment fraction to six decimals (1.000000, or decimal from TC-65, Schedule B, line 8) .....	25	<b>.584892</b>			
26. UTAH business income (multiply line 24 by line 25) .....	26	<b>60,725,437</b>	00		
27. UTAH nonbusiness income (enter amount from line 21) .....	27		00		
28. TOTAL Utah income (add line 26 and line 27). Enter here and on line 5 of TC-65. ....	28	<b>60,725,437</b>	00		



# TC-65 Schedule B - Apportionment Schedule

TC-65B  
Rev. 12/07

Partnership name <b>Sam Starling LLP</b>	Taxable year ending <b>12/31/2007</b>	Employer Identification Number <b>69-0000001</b>
Describe briefly the nature and location(s) of your Utah business activities <b>Education, flight instruction, legal services</b>		

## APPORTIONABLE INCOME FACTORS

### 1. Property Factor

- a. Land.....
- b. Depreciable assets .....
- c. Inventory and supplies.....
- d. Rented property.....
- e. Other tangible property.....
- f. Total tangible property (total lines 1a through 1e) .....

Inside Utah Column A		Inside and Outside Utah Column B	
1a	00	00	00
1b	35,417,326	72,035,772	00
1c	00	00	00
1d	00	00	00
1e	00	00	00
1f	00	00	00

2. Property factor (decimal) — line 1f, column A divided by line 1f, column B.....

2 0.491663

### 3. Payroll Factor

- a. Total wages, salaries, commissions and other compensation .....

3a	55,216,013	00	110,535,025	00
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4. Payroll factor (decimal) — line 3a, column A divided by line 3a, column B .....

4 .499534

### 5. Sales Factor

- a. Total sales (gross receipts less returns and allowances).....
- b. Sales delivered or shipped to Utah purchasers from outside Utah.....
- c. Sales delivered or shipped to Utah purchasers from within Utah.....
- d. Sales shipped from Utah to the United States government.....
- e. Sales shipped from Utah to purchasers in a state(s) where the taxpayer has no nexus (the corporation is not taxable in the state of purchaser)
- f. Rent and royalty income .....
- g. Service income (attach schedule) .....
- h. Total sales and services (total lines 5a through 5g).....

5a	323,455,613	00		
5b	101,326,121	00		
5c	145,474,191	00		
5d		00		
5e		00		
5f	103,151	00		00
5g		00		00
5h	246,903,413	00	323,455,613	00

6. Sales factor (decimal) — line 5h, column A divided by line 5h, column B .....

6 .763330

## APPORTIONMENT FRACTION

7. Add lines 2, 4 and 6 .....

7 1.754527

8. Calculate the Apportionment Fraction to SIX DECIMALS (line 7 divided by 3 or the number of factors present). Enter on Schedule A, line 25.....

8 .584842

# TC-65 Schedule G - Partner/Member Listing

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Partnership name <u>Sam Sterling LLP</u>	Taxable year ending <u>12/31/2007</u>	Employer Identification Number <u>69-0000001</u>
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Complete all information for each general partner or managing member.

SSN/EIN <u>69-1000001</u>	Name of general partner or managing member <u>Barton and Jenkins Enterprise</u>			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated <u>01/01/1999</u>	Address <u>RR 510 W</u>		Telephone ( )	<input checked="" type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City <u>Anchorage</u>	State <u>AK</u>	ZIP code <u>99502</u>	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member			<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address		Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State	ZIP code	<input type="checkbox"/> LLC	

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TC-65L  
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Taxable Year Ending

Employer Identification Number

Sam Starling LLP

1213112007

(9-000000)

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TC-65N  
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